

Unemployment Insurance Average Tax Rate by NAICS Grouping for 2007

NAICS GROUPING	2007 Base Rate	INEFF/NC Adjustment Factor	Employment Support Fund	Fund Balance Adjustment Factor	2007 Tax Rate
Raw Materials and Energy Production (Sectors 11, 21, 22)	0.0114	0.0012	0.0008	0.0027	0.0161
Goods Production (Sectors 23, 31-33)	0.0215	0.0012	0.0008	0.0027	0.0262
Distribution and Transportation of Goods (Sectors 42, 44- 45, 48-49)	0.01	0.0012	0.0008	0.0027	0.0147
Information (Sector 51)	0.01	0.0012	0.0008	0.0027	0.0147
Finance, Insurance, Real Estate, and Rental and Leasing (Sectors 52, 53)	0.01	0.0012	0.0008	0.0027	0.0147
Professional and Business Services (Sectors 54, 55, 56)	0.01	0.0012	0.0008	0.0027	0.0147
Education, Health and Social Assistance (Sectors 61, 62)	0.01	0.0012	0.0008	0.0027	0.0147
Leisure, Accommodation, and Food Services (Sectors 71, 72)	0.0105	0.0012	0.0008	0.0027	0.0152
Other Services (except Public Administration) (Sector 81)	0.01	0.0012	0.0008	0.0027	0.0147
Public Administration (Sector 92)	0.01	0.0012	0.0008	0.0027	0.0147
Not elsewhere classified	0.0211	0.0012	0.0008	0.0027	0.0258

Any delinquent employer will be assessed 2.00% (0.0200) plus the assignable rate.
This cannot exceed the statutory maximum rate of 8.97% (0.0897)

The **minimum** tax rate assigned to any employer is **(0.47%) .0047**.

(Computed rate employers only)

The **maximum** tax rate assigned to any non-delinquent employer is **(8.97%) .0897**.

(Computed rate employers only)

The **maximum** tax rate assigned to any **delinquent** employer is **(8.97%) .0897**.

(Computed rate employers only). Includes 0.0200 (2%) delinquency assessment)

The Unemployment Insurance taxable wage base for **2007** is **\$18,100.00**